



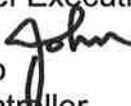
JOHN NAIMO
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

January 21, 2015

TO: Sachi A. Hamai
Interim Chief Executive Officer

FROM: John Naimo 
Auditor-Controller

SUBJECT: **SHERIFF'S DEPARTMENT – PROVISIONAL FINANCING USES
FUNDING CLAIM REVIEW (JULY THROUGH SEPTEMBER 2014)**

On April 15, 2014 and September 30, 2014, as part of two separately approved motions, the Board of Supervisors (Board) set aside approximately \$34.7 million in the Fiscal Year (FY) 2014-15 Provisional Financing Uses (PFU) budget for the Sheriff's Department (Sheriff's or Department) to address Phase II of implementing the recommendations made by the Citizens' Commission on Jail Violence (CCJV).

The Chief Executive Office's (CEO) September 30, 2014 Board letter indicated that the quarterly claims process established in FY 2013-14 will remain in place, whereby the Sheriff's submits supporting documentation for CCJV expenditures to the Auditor-Controller (A-C) for review and validation. Once the A-C validates the expenditures, the CEO and the Sheriff's will submit recommendations to the Board for their consideration to transfer the funding from PFU to the Sheriff's budget.

A-C Review and Validation

From July to September 2014, the Sheriff's claimed a total of \$1,912,587 in reimbursements from the PFU budget for expenditures related to the implementation of the CCJV recommendations (Attachment II).

Based on our review, we recommend reimbursement from the PFU budget in the amount of \$1,983,027, which is \$70,440 more than the Sheriff's claim. Specifically:

CCJV Recommendation	Amount Requested by Sheriff's	Amount Validated by A-C	Amount Overclaimed / (Underclaimed)
6.05 - Supervision of Deputies	\$ 1,190,467	\$ 811,728	\$ 378,739
6.03 - Increase Custody Specific Training	165,141	614,745	(449,604)
7.01 - Internal Affairs	310,582	308,164	2,418
7.01 - Internal Criminal Investigations	126,044	128,037	(1,993)
4.12 - Internal Audit and Inspections	120,353	120,353	-
Total	\$ 1,912,587	\$ 1,983,027	\$ (70,440)

The \$70,440 under-claim is primarily due to the net of the Department under-claiming eligible training overtime, which was partially offset by over-claiming salary costs for custody supervisors. In addition, we noted slight variances in the salaries claimed for Internal Affairs and the Internal Criminal Investigations Bureau. Sheriff's management agreed with the revised amount.

Our recommendation is based on our review of the supporting documentation for the CCJV expenditures. Specifically, our review included ensuring that CCJV salaries and employee benefits were correctly calculated, overtime was approved/supported for our selected sample, and expenditures were attributed to the specified recommendation.

Please see Attachment I for additional details.

If you have any questions please call me, or your staff may contact Robert Smythe at (213) 253-0100.

JN:AB:RS

Attachments

c: Jim McDonnell, Sheriff
Audit Committee
Sid Kikkawa, Senior Assistant CEO
Sheila Williams, Senior Manager CEO

**SHERIFF'S DEPARTMENT
PROVISIONAL FINANCING USES FUNDING CLAIM REVIEW
FISCAL YEAR (FY) 2014-15**

BUDGETED AND VALIDATED EXPENDITURES BY CATEGORY

PROVISIONAL FINANCING USES (PFU) BUDGET	Budgeted Positions	Validated Positions (As of Sept 30, 2014)	FY 2014-15 Budget	Amount Validated Current Claim (July to Sept 2014)	Amount Validated YTD (July to Sept 2014)	Amount Under / (Over) Budget
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Citizens' Commission on Jail Violence (CCJV) PHASE II PROPOSED BUDGET BY RECOMMENDATION (ONGOING)

Salaries, Employee Benefits, and Services & Supplies

6.05 - Supervision of Deputies	47	20	\$ 11,030,000	\$ 811,728	\$ 811,728	\$ 10,218,272
6.03 - Increase Custody Specific Training	6	4	4,185,000	614,745	614,745	3,570,255
7.01 - Restructure Investigation/Disciplinary System						
Internal Affairs	9	8	1,851,000	308,164	308,164	1,542,836
Internal Criminal Investigations	13	3	2,547,000	128,037	128,037	2,418,963
4.12 - Create Internal Audit and Inspections Division	28	4	5,546,000	120,353	120,353	5,425,647
4.11 - Facility Administration Staffing	19	0	1,667,000	-	-	1,667,000
Total CCJV Ongoing Budget			26,826,000	1,983,027	1,983,027	24,842,973

CCJV PHASE II PROPOSED BUDGET BY RECOMMENDATION (ONE-TIME)

Services & Supplies and Fixed Assets

6.05 - Supervision of Deputies	-	-	282,000	-	-	282,000
6.03 - Increase Custody Specific Training	-	-	205,000	-	-	205,000
7.01 - Restructure Investigation/Disciplinary System						
Internal Affairs	-	-	327,000	-	-	327,000
Internal Criminal Investigations	-	-	546,000	-	-	546,000
4.12 - Create Internal Audit and Inspections Division	-	-	831,000	-	-	831,000
3.08 - Information Systems Overhaul	-	-	1,000,000	-	-	1,000,000
7.15 - Lapel Cameras	-	-	4,695,395	-	-	4,695,395
Total CCJV One-Time Budget	-	-	7,886,395	-	-	7,886,395

FY 2014-15 TOTAL PFU BUDGET

122	39	\$ 34,712,395	\$ 1,983,027	\$ 1,983,027	\$ 32,729,368
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① The Sheriff's did not claim any one-time services & supplies and fixed assets Phase II expenditures for the July to September 2014 claim. However, Sheriff's management indicated they plan to use and claim one-time costs on a future claim(s).



JOHN L. SCOTT, SHERIFF

County of Los Angeles
Sheriff's Department Headquarters
4700 Ramona Boulevard
Monterey Park, California 91754-2169



October 31, 2014

Mike Pirollo, Chief
Department of Auditor-Controller
Audit Division
World Trade Center
350 South Figueroa Street, 8th Floor
Los Angeles, California 90071

Dear Mr. Pirollo:

**REQUEST FOR REIMBURSEMENT OF EXPENDITURES INCURRED
ON BEHALF OF THE CITIZEN'S COMMISSION ON JAIL VIOLENCE
JULY - SEPTEMBER 2014**

In compliance with the Board of Supervisors action of October 8, 2013, the Los Angeles County Sheriff's Department (Department) is seeking your fiscal review and validation of the Salary and Employee Benefit (S&EB) and overtime costs incurred during the period of July through September 2014 by Department personnel assigned to the several programs recommended by the Citizens' Commission on Jail Violence (CCJV).

To assist your review of the costs, the following documents are attached:

- A summary worksheet and monthly S&EBs of employees assigned to CCJV programs (Phase II);
- Electronic Human Resources (eHR) Time History reports for personnel assigned to CCJV – Phase II positions for a partial month;
- Reports for overtime control numbers.

Upon concluding your review and approval of the expenditures shown on the attached documents, we request that you authorize reimbursement as follows:

A Tradition of Service

Mr. Pirolo

- 2 -

October 31, 2014

CCJV

- | | |
|----------------------------------|-------------|
| • Salaries and Employee Benefits | \$1,496,079 |
| • Overtime | \$ 416,508 |

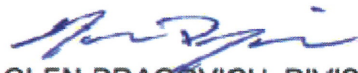
Total Request	\$1,912,587
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The appropriation currently resides in the Chief Executive Office's Provisional Financing Uses budget unit.

If you have any questions, please contact Director Rick Cavataio at (323) 526-5144.

Sincerely,

JOHN L. SCOTT, SHERIFF



GLEN DRAGOVICH, DIVISION DIRECTOR
ADMINISTRATIVE AND TRAINING DIVISION